

REG-46-006 COLLECTION OF TAXES

006.01 All motor vehicle taxes shall be due and payable in a single payment at the time the vehicle is originally registered, or, in cases of registration renewals, at the expiration of the preceding registration period.

006.01A Upon payment of the motor vehicle taxes, the registrant will be issued a tax receipt showing that he has paid all applicable taxes upon the vehicle.

006.01B No registration fee shall be collected nor shall a registration certificate be issued unless the registrant holds a properly executed tax receipt.

006.02 Motor vehicles not subject to motor vehicle tax, and not registered for operation on the highways, except dealers' vehicles on hand, are subject to the ad valorem tax on tangible property. This tax is computed in accordance with the schedule of values certified by the Nebraska Department of Revenue. Collection of this tax shall be in the same manner as collection of taxes on other tangible personal property.

(Section 77-1240.01, R.R.S. 1943, and Sections 60-1605 and 77- 1240, R.S.Supp., 1980. November 24, 1980.)